

Natural Gas Revenue Requirement Summary (\$000)

			Avista Filed at AWEC RoR				AWEC Proposed		
Line	Adj. No.	Description	NOI Bef. Int. Ded.	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)
1	1.00	Per Book Results (Y/E Dec. 2019)	24,474	24,474	405,933	5,271	\$24,474	405,933	5,271
<i>Restating Adjustments:</i>									
2	1.01	Deferred FIT Rate Base	-	(5)	(994)	(85)	(5)	(994)	(85)
3	1.02	Deferred Debits and Credits	(12)	(12)	(1)	16	(12)	(1)	16
4	1.03	Working Capital	-	(6)	(1,144)	(98)	(6)	(1,144)	(98)
5	1.04	Remove AMI Rate Base	-	(95)	(18,403)	(1,582)	(95)	(18,403)	(1,582)
6	2.01	Eliminate B & O Taxes	(9)	(9)	-	13	(9)	-	13
7	2.02	Restate Property Tax	(189)	(189)	-	250	(189)	-	250
8	2.03	Uncollectible Expense	(131)	(131)	-	174	(131)	-	174
9	2.04	Regulatory Expense	46	46	-	(61)	46	-	(61)
10	2.05	Injuries & Damages	7	7	-	(9)	7	-	(9)
11	2.06	FIT / DFIT Expense	(53)	(53)	-	70	(53)	-	70
12	2.07	Office Space Charges to Non-Utility	13	13	-	(17)	13	-	(17)
13	2.08	Restate Excise Taxes	(1)	(1)	-	1	(1)	-	1
14	2.09	Net Gains & Losses	9	9	-	(12)	9	-	(12)
15	2.10	Weather Normalization / Gas Cost Adjust	(5)	(5)	-	6	(5)	-	6
16	2.11	Eliminate Adder Schedules	(0)	(0)	-	0	(0)	-	0
17	2.12	Misc. Restating Non-Util / Non- Recurring Expense	(35)	(35)	-	46	(35)	-	46
18	2.13	Restating Incentives Expense	(173)	(173)	-	229	(173)	-	229
19	2.14	Restate Debt Interest	(222)	(247)	-	327	(247)	-	327
20	2.15	Restate 2019 AMA Rate Base to EOP	207	272	12,731	821	272	12,731	821
21		<b>Restated Results</b>	<b>23,926</b>	<b>23,860</b>	<b>398,122</b>	<b>5,358</b>	<b>23,860</b>	<b>398,122</b>	<b>5,358</b>
<i>Pro Forma Adjustments:</i>									
22	3.01	Pro Forma Revenue Normalization	8,187	8,187	-	(10,837)	8,187	-	(10,837)
23	3.02	Pro Forma Def. Debits, Credits & Regulatory Amorts	182	182	-	(241)	182	-	(241)
24	3.03	Pro Forma ARAM DFIT	(41)	(41)	-	54	(41)	-	54
25	3.04	Pro Forma Labor Non-Exec	(772)	(772)	-	1,022	(772)	-	1,022
26	3.05	Pro Forma Labor Exec	77	77	-	(101)	77	-	(101)
27	3.06	Pro Forma Employee Benefits	(269)	(269)	-	357	(269)	-	357
28	3.07	Pro Forma Insurance Expense	(852)	(852)	-	1,128	(232)	-	307
29	3.08	Pro Forma IS/IT Expense	(493)	(493)	-	653	(224)	-	296
30	3.09	Pro Forma Property Tax	(366)	(366)	-	484	(366)	-	484
31	3.10	Pro Forma Fee Free Amortization	(689)	(689)	-	912	(689)	-	912
32	3.11	Pro Forma 2020 Customer At Center	(456)	(441)	2,923	855	-	-	-
33	3.12	Pro Forma 2020 Large & Distinct	(147)	(110)	7,191	813	-	-	-
34	3.13	Pro Forma 2020 Programmatic	(181)	(144)	7,194	858	-	-	-
35	3.14	Pro Forma 2020 Mandatory & Compliance	(218)	(151)	13,123	1,417	-	-	-
36	3.15	Pro Forma 2020 Short Lived	(507)	(490)	3,408	964	-	-	-
37	3.16	Pro Forma AMI Capital Adds	(2,735)	(2,553)	35,432	6,667	(4,391)	(4,401)	5,404
38	3.17	Pro Forma LEAP Deferral Amortization	(1,225)	(1,245)	(3,959)	1,280	(1,245)	(3,959)	1,280
39	3.18	Restate 2019 ADFIT	-	(78)	(15,228)	(1,309)	(78)	(15,228)	(1,309)
40	7.01	2020 AMA Capital	-	-	-	-	(1,189)	5,713	2,104
41	7.02	2020 O&M Expense	-	-	-	-	-	-	-
42	7.03	Inter-Corp. Cost Allocation	-	-	-	-	12	-	(16)
43	7.04	AFUDC Flow Through Amort.	-	-	-	-	-	-	-
44	4.00T	Tax Accounting Change Credit	-	-	-	-	-	-	-
45		<b>Pro Forma Results</b>	<b>23,420</b>	<b>23,612</b>	<b>448,206</b>	<b>10,334</b>	<b>22,822</b>	<b>380,247</b>	<b>5,074</b>
46					Calculated:	<b>\$12,789</b>			<b>\$5,075</b>
47					Cost of Capital Impact	<b>(2,455)</b>			<b>(0)</b>

Natural Gas Revenue Requirement Summary (\$000)

Line	Adj. No.	Description	Impact of AWEC Adjustments			Rev. Req. Def. / (Suf.)	AWEC Position
			Pre-Tax Net Oper. Income	Net Oper. Income	Rate Base		
1	1.00	<b>Per Book Results (Y/E Dec. 2019)</b>					
<i>Restating Adjustments:</i>							
2	1.01	Deferred FIT Rate Base	-	-	-	-	Neutral
3	1.02	Deferred Debits and Credits	-	-	-	-	Neutral
4	1.03	Working Capital	-	-	-	-	Neutral
5	1.04	Remove AMI Rate Base	-	-	-	-	Neutral
6	2.01	Eliminate B & O Taxes	-	-	-	-	Neutral
7	2.02	Restate Property Tax	-	-	-	-	Neutral
8	2.03	Uncollectible Expense	-	-	-	-	Neutral
9	2.04	Regulatory Expense	-	-	-	-	Neutral
10	2.05	Injuries & Damages	-	-	-	-	Neutral
11	2.06	FIT / DFIT Expense	-	-	-	-	Neutral
12	2.07	Office Space Charges to Non-Utility	-	-	-	-	Neutral
13	2.08	Restate Excise Taxes	-	-	-	-	Neutral
14	2.09	Net Gains & Losses	-	-	-	-	Neutral
15	2.10	Weather Normalization / Gas Cost Adjust	-	-	-	-	Neutral
16	2.11	Eliminate Adder Schedules	-	-	-	-	Neutral
17	2.12	Misc. Restating Non-Util / Non- Recurring Expense	-	-	-	-	Neutral
18	2.13	Restating Incentives Expense	-	-	-	-	Neutral
19	2.14	Restate Debt Interest	-	-	-	-	Neutral
20	2.15	Restate 2019 AMA Rate Base to EOP	-	-	-	-	Neutral
21		<b>Restated Results</b>	-	-	-	-	
<i>Pro Forma Adjustments:</i>							
22	3.01	Pro Forma Revenue Normalization	-	-	-	-	Neutral
23	3.02	Pro Forma Def. Debits, Credits & Regulatory Amorts	-	-	-	-	Neutral
24	3.03	Pro Forma ARAM DFIT	-	-	-	-	Neutral
25	3.04	Pro Forma Labor Non-Exec	-	-	-	-	Withdrawn
26	3.05	Pro Forma Labor Exec	-	-	-	-	Neutral
27	3.06	Pro Forma Employee Benefits	-	-	-	-	Neutral
28	3.07	Pro Forma Insurance Expense	785	620	-	(821)	Contest
29	3.08	Pro Forma IS/IT Expense	341	269	-	(356)	Contest
30	3.09	Pro Forma Property Tax	-	-	-	-	Neutral
31	3.10	Pro Forma Fee Free Amortization	-	-	-	-	Neutral
32	3.11	Pro Forma 2020 Customer At Center	577	456	(2,923)	(855)	Neutral
33	3.12	Pro Forma 2020 Large & Distinct	186	147	(7,191)	(813)	Neutral
34	3.13	Pro Forma 2020 Programmatic	229	181	(7,194)	(858)	Neutral
35	3.14	Pro Forma 2020 Mandatory & Compliance	276	218	(13,123)	(1,417)	Neutral
36	3.15	Pro Forma 2020 Short Lived	642	507	(3,408)	(964)	Neutral
37	3.16	Pro Forma AMI Capital Adds	(2,068)	(1,633)	(39,833)	(1,263)	Contest
38	3.17	Pro Forma LEAP Deferral Amortization	-	-	-	-	Prtl. Settlement
39	3.18	Restate 2019 ADFIT	-	-	-	-	Neutral
40	7.01	2020 AMA Capital	(1,542)	(1,218)	5,713	2,104	Proposed
41	7.02	2020 O&M Expense	-	-	-	-	Withdrawn
42	7.03	Inter-Corp. Cost Allocation	16	12	-	(16)	Proposed
43	7.04	AFUDC Flow Through Amort.	-	-	-	-	Separate Tariff
44	4.00T	Tax Accounting Change Credit	-	-	-	-	Separate Tariff
45		<b>Pro Forma Results</b>	<b>(558)</b>	<b>(441)</b>	<b>(67,959)</b>	<b>(5,260)</b>	
46							
47							

AVISTA UTILITIES - AWEC ADJUSTED  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

		October 1, 2021				
Line No.	DESCRIPTION	WITH PRESENT RATES			WITH 10.01.2021 PROPOSED RATES	
		Actual Per Results Report	Total Adjustments	10.2021 Adjusted Total	Proposed Revenues & Related Exp	10.01.2021 Proposed Total
	a	b	c	d	e	f
REVENUES						
1	Total General Business	\$142,552	\$ (42,721)	\$99,831	\$5,075	\$104,906
2	Total Transportation	5,183	159	5,342		5,342
3	Other Revenues	60,090	(59,476)	614		614
4	Total Gas Revenues	207,825	(102,038)	105,787	5,075	110,862
EXPENSES						
Production Expenses						
5	City Gate Purchases	100,541	(100,541)	-		-
6	Purchased Gas Expense	959	37	996		996
7	Net Nat Gas Storage Trans	(1,928)	1,928	-		-
8	Total Production	99,572	(98,576)	996	-	996
Underground Storage						
9	Operating Expenses	1,883	-	1,883		1,883
10	Depreciation	494	(59)	435		435
11	Taxes	323	(31)	292		292
12	Total Underground Storage	2,700	(90)	2,610	-	2,610
Distribution						
13	Operating Expenses	13,669	(420)	13,249		13,249
14	Depreciation	12,469	1,598	14,067		14,067
15	Taxes	13,739	(5,934)	7,805	195	8,000
16	Total Distribution	39,877	(4,756)	35,121	195	35,316
17	Customer Accounting	6,398	399	6,797	17	6,814
18	Customer Service & Information	9,664	(8,459)	1,205		1,205
19	Sales Expenses	-	-	-		-
Administrative & General						
20	Operating Expenses	15,696	528	16,224	10	16,234
21	Depreciation/Amortization	10,678	697	11,375		11,375
22	Regulatory Amortizations	(3,003)	8,889	5,886		5,886
23	Taxes	-	-	-		-
24	Total Admin. & General	23,371	10,113	33,484	10	33,494
25	Total Gas Expense	181,582	(101,369)	80,213	222	80,435
26	OPERATING INCOME BEFORE FIT	26,243	(669)	25,574	4,853	30,427
FEDERAL INCOME TAX						
27	Current Accrual	(4,720)	107	(4,613)	1,019	(3,594)
28	Debt Interest	-	132	132	-	132
29	Deferred FIT	6,501	745	7,246		7,246
30	Amort ITC	(12)	-	(12)		(12)
31	NET OPERATING INCOME	24,474	(1,652)	22,822	3,834	26,655
RATE BASE: PLANT IN SERVICE						
32	Underground Storage	29,714	1,389	31,103		31,103
33	Distribution Plant	505,864	2,236	508,100		508,100
34	General Plant	141,661	65	141,726		141,726
35	Total Plant in Service	677,239	3,689	680,928	-	680,928
ACCUMULATED DEPREC/AMORT						
36	Underground Storage	(11,566)	409	(11,157)		(11,157)
37	Distribution Plant	(151,240)	(1,048)	(152,288)		(152,288)
38	General Plant	(38,750)	(5,092)	(43,842)		(43,842)
39	Total Accum. Depreciation/Amort.	(201,556)	(5,731)	(207,287)	-	(207,287)
40	NET PLANT	475,683	(2,042)	473,641	-	473,641
41	DEFERRED FIT	(91,014)	(18,487)	(109,501)		(109,501)
42	Net Plant After DFIT	384,669	(20,529)	364,140	-	364,140
43	GAS INVENTORY	10,411	-	10,411		10,411
44	GAIN ON SALE OF BUILDING	-	-	-		-
45	OTHER	7,359	(4,013)	3,346		3,346
46	WORKING CAPITAL	3,494	(1,144)	2,350		2,350
47	TOTAL RATE BASE	405,933	(21,673)	380,247	0	380,247
48	RATE OF RETURN	6.03%		6.00%		7.01%

**AVISTA UTILITIES - AWEC ADJUSTED  
CALCULATION OF REQUESTED GENERAL REVENUE REQUIREMENT  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2019**

<b>Line No.</b>	<b>Description</b>	<b>Base Rate Change 10/1/2021 (000's of Dollars)</b>
1	Pro Forma Rate Base	\$ 380,247
2	Proposed Rate of Return	<u>7.01%</u>
3	Net Operating Income Requirement	\$26,655
4	Pro Forma Net Operating Income	<u>\$ 22,822</u>
5	Net Operating Income Deficiency	\$3,834
6	Conversion Factor	0.755463
7	Revenue Requirement	<b>\$5,075</b>
8	Total Base Distribution Revenues*	\$ 105,173
9	Percentage Base Distribution Revenue Increase	<u><u>4.82%</u></u>
10	Total Present Billed Revenue	\$ 161,345
11	Percentage Billed Revenue Increase	<u><u>3.15%</u></u>

\* Line 8 "Total General Business Revenues" includes special contract transportation revenues.

**AVISTA UTILITIES - AWEC ADJUSTED  
PROPOSED COST OF CAPITAL  
WASHINGTON NATURAL GAS**

**Proposed Capital Structure**

<b>Component</b>	<b>Capital Structure</b>	<b>Cost</b>	<b>Weighted Cost</b>
Debt	51.5%	<b>4.75%</b>	2.45%
Common	48.5%	<b>9.40%</b>	4.56%
Total	<u>100.00%</u>		<u>7.01%</u>

**AVISTA UTILITIES - AWEC ADJUSTED  
REVENUE CONVERSION FACTOR  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2019**

<b>Line No.</b>	<b>Description</b>	<b>Factor</b>
1	<b>Revenues</b>	1.000000
	<b>Expense:</b>	
2	Uncollectibles	0.003326
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038392
6	Total Expense	<u>0.043718</u>
7	Net Operating Income Before FIT	0.956282
8	Federal Income Tax @ 21%	<u>0.200819</u>
9	REVENUE CONVERSION FACTOR	<u><u>0.755463</u></u>

AVISTA UTILITIES - AWEC ADJUSTED  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

**RESTATEMENT ADJUSTMENTS**

**ACTUAL  
RESULTS**

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Remove AMI Rate Base	Eliminate B & O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense
		1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04
		G-ROO	G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE
	Adjustment Number									
	Workpaper Reference									
	REVENUES									
1	Total General Business	\$ 142,552	\$ -	\$ -	\$ -	\$ -	\$ (5,116)	\$ -	\$ -	\$ -
2	Total Transportation	5,183	-	-	-	-	(131)	-	-	-
3	Other Revenues	60,090	-	-	-	-	-	-	-	-
4	Total Gas Revenues	207,825	-	-	-	-	(5,247)	-	-	-
	EXPENSES									
	Production Expenses									
5	City Gate Purchases	100,541	-	-	-	-	-	-	-	-
6	Purchased Gas Expense	959	-	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	(1,928)	-	-	-	-	-	-	-	-
8	Total Production	99,572	-	-	-	-	-	-	-	-
	Underground Storage									
9	Operating Expenses	1,883	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	494	-	-	-	-	-	-	-	-
11	Taxes	323	-	-	-	-	-	(66)	-	-
12	Total Underground Storage	2,700	-	-	-	-	-	(66)	-	-
	Distribution									
13	Operating Expenses	13,669	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	12,469	-	-	-	-	-	-	-	-
15	Taxes	13,739	-	-	-	-	(5,235)	305	-	-
16	Total Distribution	39,877	-	-	-	-	(5,235)	305	-	-
17	Customer Accounting	6,398	-	15	-	-	-	-	166	-
18	Customer Service & Information	9,664	-	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-	-
	Administrative & General									
20	Operating Expenses	15,696	-	-	-	-	-	-	-	(58)
21	Depreciation/Amortization	10,678	-	-	-	-	-	-	-	-
22	Regulatory Amortizations	(3,003)	-	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-	-
24	Total Admin. & General	23,371	-	-	-	-	-	-	-	(58)
25	Total Gas Expense	181,582	-	15	-	-	(5,235)	239	166	(58)
26	OPERATING INCOME BEFORE FIT	26,243	-	(15)	-	-	(12)	(239)	(166)	58
	FEDERAL INCOME TAX									
27	Current Accrual	(4,720)	-	(3)	-	-	(3)	(50)	(35)	12
28	Debt Interest	-	5	0	6	95	-	-	-	-
29	Deferred FIT	6,501	-	-	-	-	-	-	-	-
30	Amort ITC	(12)	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 24,474	\$ (5)	\$ (12)	\$ (6)	\$ (95)	\$ (9)	\$ (189)	\$ (131)	\$ 46
	RATE BASE									
	PLANT IN SERVICE									
32	Underground Storage	\$ 29,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	505,864	-	-	-	(10,036)	-	-	-	-
34	General Plant	141,661	-	-	-	(11,292)	-	-	-	-
35	Total Plant in Service	677,239	-	-	-	(21,328)	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT									
36	Underground Storage	(11,566)	-	-	-	-	-	-	-	-
37	Distribution Plant	(151,240)	-	-	-	301	-	-	-	-
38	General Plant	(38,750)	-	-	-	1,658	-	-	-	-
39	Total Accumulated Depreciation/Amortization	(201,556)	-	-	-	1,959	-	-	-	-
40	NET PLANT	475,683	-	-	-	(19,369)	-	-	-	-
41	DEFERRED TAXES	(91,014)	(994)	-	-	1,019	-	-	-	-
42	Net Plant After DFIT	384,669	(994)	-	-	(18,350)	-	-	-	-
43	GAS INVENTORY	10,411	-	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-	-
45	OTHER	7,359	-	(1)	-	(53)	-	-	-	-
46	WORKING CAPITAL	3,494	-	-	(1,144)	-	-	-	-	-
47	TOTAL RATE BASE	\$ 405,933	\$ (994)	\$ (1)	\$ (1,144)	\$ (18,403)	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN	6.03%								
50	REVENUE REQUIREMENT	5,271	-85	16	-98	-1,582	13	250	174	-61

AVISTA UTILITIES - AWEC ADJUSTED  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries & Damages	FIT / DFIT Expense	Office Space Charges to Non-Utility	Restate Excise Taxes	Net Gains & Losses	Weather Normalization / Gas Cost Adjust	Eliminate Adder Schedules	Misc. Restating Non-Util / Non-Recurring Expense	
	Adjustment Number	2.05	2.06	2.07	2.08	2.09	2.10	2.11	2.12	
	Worksheet Reference	G-ID	G-FIT	G-OSC	G-RET	G-NGL	G-WNGC	G-EAS	G-MR	
REVENUES										
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	(3,931)	\$ 8,060	\$ -	
2	Total Transportation	-	-	-	-	-	-	-	-	
3	Other Revenues	-	-	-	-	-	2,095	(59,974)	(444)	
4	Total Gas Revenues	-	-	-	-	-	(1,836)	(51,914)	(444)	
EXPENSES										
Production Expenses										
5	City Gate Purchases	-	-	-	-	-	(1,655)	(47,738)	-	
6	Purchased Gas Expense	-	-	-	-	-	(3)	-	-	
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	1,928	-	
8	Total Production	-	-	-	-	-	(1,658)	(45,810)	-	
Underground Storage										
9	Operating Expenses	-	-	-	-	-	-	-	-	
10	Depreciation/Amortization	-	-	-	-	-	-	-	-	
11	Taxes	-	-	-	-	-	-	-	-	
12	Total Underground Storage	-	-	-	-	-	-	-	-	
Distribution										
13	Operating Expenses	-	-	-	-	-	-	-	(2)	
14	Depreciation/Amortization	-	-	-	-	(11)	-	-	-	
15	Taxes	-	-	-	1	-	(151)	309	-	
16	Total Distribution	-	-	-	1	(11)	(151)	309	(2)	
17	Customer Accounting	-	-	-	-	-	(13)	27	-	
18	Customer Service & Information	-	-	-	-	-	-	(8,485)	1	
19	Sales Expenses	-	-	-	-	-	-	-	-	
Administrative & General										
20	Operating Expenses	(9)	-	(16)	-	-	(8)	16	(399)	
21	Depreciation/Amortization	-	-	-	-	-	-	-	-	
22	Regulatory Amortizations	-	-	-	-	-	-	1,205	-	
23	Taxes	-	-	-	-	-	-	-	-	
24	Total Admin. & General	(9)	-	(16)	-	-	(8)	1,221	(399)	
25	Total Gas Expense	(9)	-	(16)	1	(11)	(1,830)	(52,738)	(400)	
26	OPERATING INCOME BEFORE FIT	9	-	16	(1)	11	(6)	824	(44)	
FEDERAL INCOME TAX										
27	Current Accrual	2	-	3	(0)	2	(1)	173	(9)	
28	Debt Interest	-	-	-	-	-	-	-	-	
29	Deferred FIT	-	53	-	-	-	-	651	-	
30	Amort ITC	-	-	-	-	-	-	-	-	
31	NET OPERATING INCOME	\$ 7	\$ (53)	\$ 13	\$ (1)	\$ 9	\$ (5)	\$ (0)	\$ (35)	
RATE BASE										
PLANT IN SERVICE										
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	Distribution Plant	-	-	-	-	-	-	-	-	
34	General Plant	-	-	-	-	-	-	-	-	
35	Total Plant in Service	-	-	-	-	-	-	-	-	
ACCUMULATED DEPRECIATION/AMORT										
36	Underground Storage	-	-	-	-	-	-	-	-	
37	Distribution Plant	-	-	-	-	-	-	-	-	
38	General Plant	-	-	-	-	-	-	-	-	
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	-	-	
40	NET PLANT	-	-	-	-	-	-	-	-	
41	DEFERRED TAXES	-	-	-	-	-	-	-	-	
42	Net Plant After DFIT	-	-	-	-	-	-	-	-	
43	GAS INVENTORY	-	-	-	-	-	-	-	-	
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-	
45	OTHER	-	-	-	-	-	-	-	-	
46	WORKING CAPITAL	-	-	-	-	-	-	-	-	
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48	RATE OF RETURN	-9	70	-17	1	-12	6	0	46	
50	REVENUE REQUIREMENT	-9	70	-17	1	-12	6	0	46	



AVISTA UTILITIES - AWEC ADJUSTED  
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Line No.	DESCRIPTION	Restating Incentives Expense 2.13 G-RI	Restate Debt Interest 2.14 G-DI	Restate 2019 AMA Rate Base to EOP 2.15 G-EOP19	Restated TOTAL R-Ttl
	Adjustment Number	2.13	2.14	2.15	
	Workpaper Reference	G-RI	G-DI	G-EOP19	R-Ttl
	REVENUES				
1	Total General Business	\$ -	\$ -	\$ -	141,565
2	Total Transportation	-	-	-	5,052
3	Other Revenues	-	-	-	1,767
4	Total Gas Revenues	-	-	-	148,384
	EXPENSES				
	Production Expenses				
5	City Gate Purchases	-	-	-	51,148
6	Purchased Gas Expense	-	-	-	956
7	Net Nat Gas Storage Trans	-	-	-	-
8	Total Production	-	-	-	52,104
	Underground Storage				
9	Operating Expenses	-	-	-	1,883
10	Depreciation/Amortization	-	-	(164)	330
11	Taxes	-	-	-	257
12	Total Underground Storage	-	-	(164)	2,470
	Distribution				
13	Operating Expenses	-	-	-	13,667
14	Depreciation/Amortization	-	-	(112)	12,346
15	Taxes	-	-	-	8,968
16	Total Distribution	-	-	(112)	34,981
17	Customer Accounting	-	-	-	6,593
18	Customer Service & Information	-	-	-	1,180
19	Sales Expenses	-	-	-	-
	Administrative & General				
20	Operating Expenses	219	-	-	15,441
21	Depreciation/Amortization	-	-	14	10,692
22	Regulatory Amortizations	-	-	-	(1,798)
23	Taxes	-	-	-	-
24	Total Admin. & General	219	-	14	24,335
25	Total Gas Expense	219	-	(262)	121,663
26	OPERATING INCOME BEFORE FIT	(219)	-	262	26,721
	FEDERAL INCOME TAX				
27	Current Accrual	(46)	247	55	(4,373)
28	Debt Interest	-	-	(65)	40
29	Deferred FIT	-	-	-	7,205
30	Amort ITC	-	-	-	(12)
31	NET OPERATING INCOME	\$ (173)	\$ (247)	\$ 272	\$ 23,860
	RATE BASE				
	PLANT IN SERVICE				
32	Underground Storage	\$ -	\$ -	\$ 700	\$ 30,414
33	Distribution Plant	-	-	4,409	500,237
34	General Plant	-	-	8,492	138,861
35	Total Plant in Service	-	-	13,601	669,512
	ACCUMULATED DEPRECIATION/AMORT				
36	Underground Storage	-	-	(223)	(11,789)
37	Distribution Plant	-	-	2,029	(148,910)
38	General Plant	-	-	(2,799)	(39,891)
39	Total Accumulated Depreciation/Amortization	-	-	(994)	(200,591)
40	NET PLANT	-	-	12,608	468,922
41	DEFERRED TAXES	-	-	123	(90,866)
42	Net Plant After DFIT	-	-	12,731	378,056
43	GAS INVENTORY	-	-	-	10,411
44	GAIN ON SALE OF BUILDING	-	-	-	-
45	OTHER	-	-	-	7,305
46	WORKING CAPITAL	-	-	-	2,350
47	TOTAL RATE BASE	\$ -	\$ -	\$ 12,731	\$ 398,122
48	RATE OF RETURN				(1)
50	REVENUE REQUIREMENT	229	327	821	5,358

(1) The Restated TOTAL column does not represent 12/31/2019 Test Period Commission Basis results of operation on a normalized basis (CBR basis). Differences exists due to inclusion of proposed cost of debt (pro forma versus CBR actual cost of debt) impacting Adjustment 2.14 above, and the inclusion of Restate 2019 AMA Rate base to

AVISTA UTILITIES - AWEC ADJUSTED  
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**PRO FORMA ADJUSTMENTS**

Withdrawn

Line No.	DESCRIPTION	Pro Forma Revenue Normalization	Pro Forma Def. Debits, Credits & Regulatory Amorts	Pro Forma ARAM DFIT	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits
		3.01	3.02	3.03	3.04	3.05	3.06
		G-PREV	G-PRA	G-ARAM	G-PLN	G-PLE	G-PEB
	Adjustment Number	3.01	3.02	3.03	3.04	3.05	3.06
	Workpaper Reference	G-PREV	G-PRA	G-ARAM	G-PLN	G-PLE	G-PEB
	REVENUES						
1	Total General Business	\$ (41,734)	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	290	-	-	-	-	-
3	Other Revenues	(1,153)	-	-	-	-	-
4	Total Gas Revenues	(42,597)	-	-	-	-	-
	EXPENSES						
	Production Expenses						
5	City Gate Purchases	(51,148)	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	30	-	10
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	(51,148)	-	-	30	-	10
	Underground Storage						
9	Operating Expenses	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-
	Distribution						
13	Operating Expenses	-	-	-	424	-	153
14	Depreciation/Amortization	-	-	-	-	-	-
15	Taxes	(1,591)	-	-	-	-	-
16	Total Distribution	(1,591)	-	-	424	-	153
17	Customer Accounting	(138)	-	-	203	-	72
18	Customer Service & Information	-	-	-	18	-	7
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	(83)	-	-	302	(97)	99
21	Depreciation/Amortization	-	-	-	-	-	-
22	Regulatory Amortizations	-	(230)	-	-	-	-
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	(83)	(230)	-	302	(97)	99
25	Total Gas Expense	(52,960)	(230)	-	977	(97)	341
26	OPERATING INCOME BEFORE FIT	10,363	230	-	(977)	97	(341)
	FEDERAL INCOME TAX						
27	Current Accrual	2,176	48	-	(205)	20	(72)
28	Debt Interest	-	-	-	-	-	-
29	Deferred FIT	-	-	41	-	-	-
30	Amort ITC	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 8,187	\$ 182	\$ (41)	\$ (772)	\$ 77	\$ (269)
	RATE BASE						
	PLANT IN SERVICE						
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	-	-	-	-	-
34	General Plant	-	-	-	-	-	-
35	Total Plant in Service	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT						
36	Underground Storage	-	-	-	-	-	-
37	Distribution Plant	-	-	-	-	-	-
38	General Plant	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-
40	NET PLANT	-	-	-	-	-	-
41	DEFERRED TAXES	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN						
50	REVENUE REQUIREMENT	-10,837	-241	54	1,022	-101	357

AVISTA UTILITIES - AWEC ADJUSTED  
WASHINGTON NATURAL GAS  
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Line No.	DESCRIPTION	Contest		Contest		Contest		Contest	
		Pro Forma Insurance Expense	Pro Forma IS/IT Expense	Pro Forma Property Tax	Pro Forma Fee Free Amortization	Pro Forma 2020 Customer At Center	Pro Forma 2020 Large & Distinct	Pro Forma 2020 Programmatic	
		3.07	3.08	3.09	3.10	3.11	3.12	3.13	
		G-PINS	G-PIT	G-PPT	G-PFEE	G-PCAP1	G-PCAP2	G-PCAP3	
	Adjustment Number								
	Workpaper Reference								
	REVENUES								
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	Total Transportation	-	-	-	-	-	-	-	
3	Other Revenues	-	-	-	-	-	-	-	
4	Total Gas Revenues	-	-	-	-	-	-	-	
	EXPENSES								
	Production Expenses								
5	City Gate Purchases	-	-	-	-	-	-	-	
6	Purchased Gas Expense	-	-	-	-	-	-	-	
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-	
8	Total Production	-	-	-	-	-	-	-	
	Underground Storage								
9	Operating Expenses	-	-	-	-	-	-	-	
10	Depreciation/Amortization	-	-	-	-	-	-	-	
11	Taxes	-	-	35	-	-	-	-	
12	Total Underground Storage	-	-	35	-	-	-	-	
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	-	
14	Depreciation/Amortization	-	-	-	-	-	-	-	
15	Taxes	-	-	428	-	-	-	-	
16	Total Distribution	-	-	428	-	-	-	-	
17	Customer Accounting	-	-	-	67	-	-	-	
18	Customer Service & Information	-	-	-	-	-	-	-	
19	Sales Expenses	-	-	-	-	-	-	-	
	Administrative & General								
20	Operating Expenses	294	283	-	-	-	-	-	
21	Depreciation/Amortization	-	-	-	-	-	-	-	
22	Regulatory Amortizations	-	-	-	805	-	-	-	
23	Taxes	-	-	-	-	-	-	-	
24	Total Admin. & General	294	283	-	805	-	-	-	
25	Total Gas Expense	294	283	463	872	-	-	-	
26	OPERATING INCOME BEFORE FIT	(294)	(283)	(463)	(872)	-	-	-	
	FEDERAL INCOME TAX								
27	Current Accrual	(62)	(59)	(97)	(183)	-	-	-	
28	Debt Interest	-	-	-	-	-	-	-	
29	Deferred FIT	-	-	-	-	-	-	-	
30	Amort ITC	-	-	-	-	-	-	-	
31	NET OPERATING INCOME	\$ (232)	\$ (224)	\$ (366)	\$ (689)	\$ -	\$ -	\$ -	
	RATE BASE								
	PLANT IN SERVICE								
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	Distribution Plant	-	-	-	-	-	-	-	
34	General Plant	-	-	-	-	-	-	-	
35	Total Plant in Service	-	-	-	-	-	-	-	
	ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	-	-	-	-	-	-	-	
37	Distribution Plant	-	-	-	-	-	-	-	
38	General Plant	-	-	-	-	-	-	-	
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	-	
40	NET PLANT	-	-	-	-	-	-	-	
41	DEFERRED TAXES	-	-	-	-	-	-	-	
42	Net Plant After DFIT	-	-	-	-	-	-	-	
43	GAS INVENTORY	-	-	-	-	-	-	-	
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	
45	OTHER	-	-	-	-	-	-	-	
46	WORKING CAPITAL	-	-	-	-	-	-	-	
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48	RATE OF RETURN								
50	REVENUE REQUIREMENT	307	296	484	912	0	0	0	

AVISTA UTILITIES - AWEC ADJUSTED  
WASHINGTON NATURAL GAS  
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(000'S OF DOLLARS)

Revised to Reflect  
Filed 2019

Line No.	DESCRIPTION	Contest	Contest	Contest	Settlement	Revised to Reflect	Proposed
		Pro Forma 2020 Mandatory & Compliance	Pro Forma 2020 Short Lived	Pro Forma AMI Capital Adds	Pro Forma LEAP Deferral Amortization	Tax Return	2020 AMA Pro Forma Capital
		3.14	3.15	3.16	3.17	3.18	7.01
		G-PCAP4	G-PCAP5	G-PAMI	G-PLEAP	G-RDFIT	
	Adjustment Number						
	Workpaper Reference						
	REVENUES						
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	-
4	Total Gas Revenues	-	-	-	-	-	-
	EXPENSES						
	Production Expenses						
5	City Gate Purchases	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	-
	Underground Storage						
9	Operating Expenses	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	105
11	Taxes	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	105
	Distribution						
13	Operating Expenses	-	-	(995)	-	-	-
14	Depreciation/Amortization	-	-	865	-	-	856
15	Taxes	-	-	-	-	-	-
16	Total Distribution	-	-	(130)	-	-	856
17	Customer Accounting	-	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	-	-	-	-	-	-
21	Depreciation/Amortization	-	-	101	-	-	582
22	Regulatory Amortizations	-	-	5,559	1,550	-	-
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	-	-	5,660	1,550	-	582
25	Total Gas Expense	-	-	5,530	1,550	-	1,542
26	OPERATING INCOME BEFORE FIT	-	-	(5,530)	(1,550)	-	(1,542)
	FEDERAL INCOME TAX						
27	Current Accrual	-	-	(1,161)	(326)	-	(324)
28	Debt Interest	-	-	23	20	78	(29)
29	Deferred FIT	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ -	\$ -	(4,391)	(1,245)	(78)	(1,189)
	RATE BASE						
	PLANT IN SERVICE						
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 688
33	Distribution Plant	-	-	(5,268)	-	-	13,131
34	General Plant	-	-	-	-	-	2,865
35	Total Plant in Service	-	-	(5,268)	-	-	16,684
	ACCUMULATED DEPRECIATION/AMORT						
36	Underground Storage	-	-	867	-	-	(235)
37	Distribution Plant	-	-	-	-	-	(3,378)
38	General Plant	-	-	-	-	-	(3,951)
39	Total Accumulated Depreciation/Amortization	-	-	867	-	-	(7,564)
40	NET PLANT	-	-	(4,401)	-	-	9,120
41	DEFERRED TAXES	-	-	-	-	(15,228)	(3,407)
42	Net Plant After DFIT	-	-	(4,401)	-	(15,228)	5,713
43	GAS INVENTORY	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
45	OTHER	-	-	-	(3,959)	-	-
46	WORKING CAPITAL	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	(4,401)	(3,959)	(15,228)	5,713
48	RATE OF RETURN						
50	REVENUE REQUIREMENT	0	0	5,404	1,280	-1,309	2,104

AVISTA UTILITIES - AWEC ADJUSTED  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

Withdrawn

Line No.	DESCRIPTION	Pro Forma O&M
	Adjstment Number	7.02
	Workpaper Reference	
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -
48	RATE OF RETURN	
50	REVENUE REQUIREMENT	0

AVISTA UTILITIES - AWEC ADJUSTED  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Proposed	Separate Tariff	Separate Tariff	Pro Forma	Pro Forma
		Inter-Corp. Cost Allocation	AFUDC Flow Through Amort.	Tax Customer Credit	Open	Total
	Adjustment Number	7.03	7.04	4.00T	7.02	
	Workpaper Reference					PF-STtd
	REVENUES					
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ 99,831
2	Total Transportation	-	-	-	-	5,342
3	Other Revenues	-	-	-	-	614
4	Total Gas Revenues	-	-	-	-	105,787
	EXPENSES					
	Production Expenses					
5	City Gate Purchases	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	996
7	Net Nat Gas Storage Trans	-	-	-	-	-
8	Total Production	-	-	-	-	996
	Underground Storage					
9	Operating Expenses	-	-	-	-	1,883
10	Depreciation/Amortization	-	-	-	-	435
11	Taxes	-	-	-	-	292
12	Total Underground Storage	-	-	-	-	2,610
	Distribution					
13	Operating Expenses	-	-	-	-	13,249
14	Depreciation/Amortization	-	-	-	-	14,067
15	Taxes	-	-	-	-	7,805
16	Total Distribution	-	-	-	-	35,121
17	Customer Accounting	-	-	-	-	6,797
18	Customer Service & Information	-	-	-	-	1,205
19	Sales Expenses	-	-	-	-	-
	Administrative & General					
20	Operating Expenses	(16)	-	-	-	16,224
21	Depreciation/Amortization	-	-	-	-	11,375
22	Regulatory Amortizations	-	-	-	-	5,886
23	Taxes	-	-	-	-	-
24	Total Admin. & General	(16)	-	-	-	33,484
25	Total Gas Expense	(16)	-	-	-	80,213
26	OPERATING INCOME BEFORE FIT	16	-	-	-	25,574
	FEDERAL INCOME TAX					
27	Current Accrual	3	-	-	-	(4,613)
28	Debt Interest	-	-	-	-	132
29	Deferred FIT	-	-	-	-	7,246
30	Amort ITC	-	-	-	-	(12)
31	NET OPERATING INCOME	\$ 12	\$ -	\$ -	\$ -	\$ 22,822
	RATE BASE					
	PLANT IN SERVICE					
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ 31,103
33	Distribution Plant	-	-	-	-	508,100
34	General Plant	-	-	-	-	141,726
35	Total Plant in Service	-	-	-	-	680,928
	ACCUMULATED DEPRECIATION/AMORT					
36	Underground Storage	-	-	-	-	(11,157)
37	Distribution Plant	-	-	-	-	(152,288)
38	General Plant	-	-	-	-	(43,842)
39	Total Accumulated Depreciation/Amortization	-	-	-	-	(207,287)
40	NET PLANT	-	-	-	-	473,641
41	DEFERRED TAXES	-	-	-	-	(109,501)
42	Net Plant After DFIT	-	-	-	-	364,140
43	GAS INVENTORY	-	-	-	-	10,411
44	GAIN ON SALE OF BUILDING	-	-	-	-	-
45	OTHER	-	-	-	-	3,346
46	WORKING CAPITAL	-	-	-	-	2,350
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ 380,247
48	RATE OF RETURN					
50	REVENUE REQUIREMENT	-16	0	0	0	5,075